



02 February 2022

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 15 December 2021. You requested the following (numbered for ease of answering):

1. *Can you please confirm the amount of overdue debt owed to IRD by tax type? Eg GST, Income, PAYE, Working for families tax credits etc. For the 2018, 2019, 2020 and 2021 time period.*
2. *Please also confirm the total amount written off by tax type for the same period.*

Question 1

Your request for the amount of overdue debt owed to Inland Revenue, by tax type for the 2018-2021 period, is refused under section 18(d) of the OIA, on the basis that the information is publicly available.

The information relevant to your request can be found on page 29 of Inland Revenue's 2021 Annual Report. Previous annual reports can also be found here: <https://www.ird.govt.nz/about-us/publications/annual-corporate-reports/annual-report>

Question 2

A spreadsheet providing the total amounts written off by tax type is attached with this response. This is broken down by financial year for the 2018-2021 period (1 July to 30 June).

Right of Review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: CommissionersCorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

Finally, please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you again for your request.

Yours sincerely

[REDACTED]
Estelle Lelievre

Domain Lead Performance and Reporting

Write-offs by tax type - YE 30 Jun 18

Tax Type Groupings	Amount
Dividend Withholding Tax	\$ 784,767
Fringe Benefit Tax	\$ 1,962,763
Goods and Services Tax	\$ 157,476,906
Income Tax Individuals	\$ 209,632,015
Income Tax Non-individuals	\$ 40,801,971
PAYE	\$ 70,796,681
Working for Families	\$ 116,184,156
Other employer	\$ 6,794,159
Other tax types	\$ 8,979,520
Total	\$ 613,412,940

Other tax types include:

Approved issuer levy
 Gaming machine duty
 Imputation credit account
 Interest PAYE exempt
 Resident withholding tax from interest
 KiwiSaver
 Lotteries duty
 Māori Authority
 Non Resident withholding tax
 Portfolio investment income
 Qualifying company election tax
 Paid parental leave
 Donations tax credit
 Resident land tax
 Resident withholding tax
 Withholding payments non elected

Other employer tax types include:

Child Support employer deductions
 KiwiSaver Employee deductions
 KiwiSaver employer contributions
 Student loan employer deductions
 Specified Superannuation contribution

Write-offs by tax type - YE 30 Jun 19

Tax Type Groupings	Amount
Dividend Withholding Tax	\$ 1,023,364
Fringe Benefit Tax	\$ 494,862
Goods and Services Tax	\$ 133,455,968
Income Tax Individuals	\$ 148,667,227
Income Tax Non-individuals	\$ 164,492,925
PAYE	\$ 58,660,992
Working for Families	\$ 19,070,785
Other employer	\$ 6,084,679
Other tax types	\$ 689,985
Total	\$ 532,640,787

Write-offs by tax type - YE 30 Jun 20

Tax Type Groupings	Amount
Dividend Withholding Tax	\$ 1,438,749
Fringe Benefit Tax	\$ 1,057,017
Goods and Services Tax	\$ 139,803,196
Income Tax Individuals	\$ 137,349,076
Income Tax Non-individuals	\$ 26,456,606
PAYE	\$ 68,161,529
Working for Families	\$ 27,863,217
Other employer	\$ 7,935,320
Other tax types	\$ 1,577,006
Total	\$ 411,641,714

Write-offs by tax type - YE 30 Jun 21

Tax Type Groupings	Amount
Dividend Withholding Tax	\$ 2,836,798
Fringe Benefit Tax	\$ 1,677,246
Goods and Services Tax	\$ 239,384,450
Income Tax Individuals	\$ 244,821,009
Income Tax Non-individuals	\$ 119,492,846
PAYE	\$ 138,495,928
Working for Families	\$ 39,830,590
Other employer	\$ 21,930,136
Other tax types	\$ 4,306,590
Total	\$ 812,775,594